| | राजस्थान राजपत्र विशेषांक | RAJASTHAN GAZETTE Extraordinary |
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| सत्यमेव जयते | साधिकार प्रकाशित | Published by Authority |
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भाग 4 (ग)

उप-खण्ड(II)

राज्य सरकार तथा अन्य राज्य प्राधिकारियों द्वारा जारी किये गये कानूनी आदेश तथा अधिसूचनाएं।

**FINANCE DEPARTMENT**
**(TAX DIVISION)**
NOTIFICATION
**Jaipur, October 09, 2024**

**S.O.75 .-**In exercise of the powers conferred by sub-section (1), sub-sections (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15, sub-section (1) of section 16 and section 148 of the Rajasthan Goods and Services Tax Act, 2017 (Act no. 9 of 2017), the State Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in this department's notification no. F.12(56)FD/Tax/2017-Pt-I-49, dated the 29th June, 2017, namely:-

1. In the said notification, in the Table, against serial number 8,
   (i) after item (iva) and the entries relating thereto in columns (3), (4) and (5), the following item and entries relating thereto in columns (3), (4) and (5) shall be inserted, namely: -

| (3) | (4) | (5) |
|---|---|---|
| "(ivb) Transportation of passengers, with or without accompanied baggage, by air, in a helicopter on seat share basis. | 2.5 | Provided that credit of input tax charged on goods used in supplying the service has not been taken.<br><br>[Please refer to clause (iv) of paragraph 4 relating to Explanation].". |

   (ii) in column (3), in item (vii), after the brackets and figures "(iva),", the brackets and figures "(ivb)," shall be inserted.

2. This notification shall come into force with effect from the 10th day of October, 2024.

**[F.12(1)FD/Tax/2024- 97]**
**By Order of the Governor,**

Dr. Khushaal Yadav,
**Joint Secretary to the Government**.


**Government Central Press, Jaipur.**